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October 30, 1998  
NEW JERSEY STATE BOARD  
OF ACCOUNTANCY

By: Marianne W. Greenwald  
Deputy Attorney General  
973-648-4738

STATE OF NEW JERSEY  
DEPARTMENT OF LAW AND PUBLIC SAFETY  
DIVISION OF CONSUMER AFFAIRS  
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF:

BARRY HALPIN, C.P.A. *cc 360*

LICENSED TO PRACTICE ACCOUNTANCY  
IN THE STATE OF NEW JERSEY

Administrative Action

FINAL DECISION ORDER

This matter was opened to the Board on information received which the Board has reviewed and on which the following findings are made:

FINDINGS OF FACT

1. Respondent has been a licensee of the Board at all times relevant hereto.

2. On January 26, 1996 respondent was convicted in Superior Court of New Jersey, in Cumberland County of one count of knowingly violating the regulatory provisions relating to firearms in violation of N.J.S.A. 2C:39-10(a). Respondent was placed on probation for 2 years with the conditions of forfeiture of weapons



and random urine screens at respondent's own expense (Judgment of Conviction attached hereto and made a part of this Order).

3. Respondent by way of letters dated May 7, 1998, May 22, 1998 and June 9, 1998 was requested to attend investigative inquiries before the Board of Accountancy to give testimony regarding the factual basis of the aforementioned conviction and his course of conduct during the probation. Respondent has acknowledged receipt of the Board's requests but has repeatedly failed to appear and has provided no documentation in response to the Board's request to substantiate reasons for his failing to appear. (See affidavit of Executive Director, Jay Church, attached hereto and made a part of this Order).

A Provisional Order of Discipline was entered by the Board on September 8, 1998 and served upon respondent on September 18, 1998.

The Provisional Order was subject to finalization by the Board at 5:00 p.m. on the 30th business day following entry unless respondent requested a modification or dismissal of the stated Findings of Fact or Conclusions of Law by submitting a written request for modification or dismissal setting forth in writing any and all reasons why said findings and conclusions should be modified or dismissed and submitting any and all documents or written evidence supporting respondent's request for consideration and reasons therefor.

#### CONCLUSIONS OF LAW

Respondent's repeated failure to attend investigative inquiries as directed by the Board, held for the purpose of



investigating respondent's fitness to engage in the practice of accountancy, is violative of N.J.A.C. 13:45C-1.2 and 1.3(3) and 45:1-21(h) and provides grounds for discipline pursuant to N.J.S.A. 45:1-21(e).

IT IS THEREFORE ON THIS 30th DAY OF October 1998,  
ORDERED THAT:

1. The license of Barry J. Halpin to practice accountancy in the State of New Jersey is hereby suspended until further Order of the Board.

2. Respondent shall cease and desist the practice of accounting in the State of New Jersey and shall not hold himself out as a Certified Public Accountant or Accountant in the State of New Jersey.

3. Respondent shall surrender at the office of the State Board of Accountancy, 124 Halsey Street, Newark, New Jersey, his license to practice accountancy in the State of New Jersey, both the original certificate and the most recent renewal. Such surrender shall be made contemporaneously with his receipt of the within Order.

4. Prior to resuming active practice in New Jersey respondent shall be required to appear before the Board (or a committee thereof) to demonstrate his fitness to do so, and any practice in this State prior to said appearance shall constitute grounds for the charge of unlicensed practice. In addition, the Board reserves



the right to place restrictions on respondent's practice should his license be reinstated.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

By: Constance L. Ferrigno  
Constance L. Ferrigno, President

